IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE THIRTIETH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15348 of 2004

Between:

M/s. JCB India Limited, RTC Colony, L.B. Nagar, Hyderabad.
rep by its Regional Manager, Mr. K.J.B. Achari

..... PETITIONER

AND

The Assistant Commissioner (CT), Hyderabad Rural Division, Hyderabad.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari quashing the B2 demand notice dated 23-8-2004 passed for the assessment periods November 2002 of March 2003, February and March 2004 and April and May 2004 restricting the time for payment to the tax of 3 days without assigning any reasons as illegal, arbitrary and contrary to section 16 of the APGST Act and the consequently direct the Respondent to revise the B2 demand notice by granting statutory period of 30 days subject to appellate remedies provided under the Act and also direct the Respondent to dispose of the petition filed under Rules relating to short credit of Rs. 12,75,000/-.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY, Advocate.

Counsel for the Respondent No.: GP FOR COMMERCIAL TAXES.

The Court at the stage of admission, made the following :

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ORDER : (per Sri Bilal Nazki, J)

Rule Nisi. The learned Government Pleader for Commercial Taxes takes notice. Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The only grievance of the petitioner is that notices have been given to him under Rule 16 of the A.P.General Sales Tax Act, 1957 (hereinafter referred to as 'APGST Act'), wherein he has been asked to make payments within three days, but the Statute provides for making of payment within a period of 30 days. The learned Counsel for petitioner submits that the Commercial Tax Officer could not reduce the statutory period for making the payments in pursuance of the demand. We have heard the learned Counsel for respondent also, who also could not justify reduction of period for making payments, by the Commercial Tax Officer.

In this view of the matter, we dispose of the Writ Petition at this stage, directing that no coercive steps shall be taken against the petitioner till the statutory period is over.

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(BILAL NAZKI, J)

30th August, 2004.

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(S.ANANDA REDDY, J)

N.B:-

Wire at party's cost.

(B/o)

ajr

To

1 The Assistant Commissioner (CT), Hyderabad Rural Division, Hyderabad.

2 Two C.Cs. to the Government Pleader for Commercial Taxes, High Court Buildings, Hyderabad (O.U.T)

3 Two C.D. copies.